

# The Highland Council

## Integrated Impact Assessment

### Screening Assessment

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## 1. Author Details

Further information and guidance can be found on the [Impact Assessment intranet](#) page.

Name	Diffley Partnership, external Note we do not have access to THC internal intranet page referred to above.
Job Title	n/a
Email Address	n/a
Service	n/a

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## 2. Proposal Details

<p>What type of proposal does this relate to?</p>	<p><input checked="" type="checkbox"/> policy  <input checked="" type="checkbox"/> Strategy  <input checked="" type="checkbox"/> Action or delivery plan  <input type="checkbox"/> Redesign or change to existing service  <input checked="" type="checkbox"/> Introduction of a new service  <input checked="" type="checkbox"/> Budget savings proposal  <input checked="" type="checkbox"/> Service plan or programme  <input type="checkbox"/> Other (Please state here):    Note these selections correspond to the IIA published by THC November 2024.  <a href="#"><u>Visitor Levy Consultation Impact Assessments.pdf</u></a></p>
<p>Proposal Name</p>	<p>Visitor Levy Scheme</p>
<p>High level summary of the proposal</p>	<p>Diffley Partnership have been commissioned to independently conduct this IIA by The Highland Council (THC). This is based upon published information up to 24 November 2025.</p> <p>Diffley Partnership understand THC have based their proposal on The Visitor Levy (Scotland) Act 2024 and the subsequent guidance produced by Scottish Government:  <a href="#"><u>Guidance on the Visitor Levy.pdf</u></a></p> <p>THC have a public-facing webpage as follows:  <a href="#"><u>Visitor Levy Consultation   Visitor Levy   The Highland Council</u></a></p> <p>The proposal was summarised by THC as follows:</p> <p>‘Power to Introduce a Levy</p> <p>The Visitor Levy (Scotland) Act 2024 (referred to hereafter as “the Act”), was passed by the Scottish Parliament in May 2024, and received Royal Assent on 5th July 2024. The Act gives local authorities in Scotland the power to introduce a levy that is charged on the purchase of overnight accommodation at a percentage rate. It will be for each local authority to decide after consultation, whether to introduce a Visitor Levy Scheme.</p> <p>A local authority will also determine many of the elements of a Visitor Levy Scheme, such as the percentage rate set, the</p>

	<p>geographical area where it applies, and local exemptions from paying a visitor levy.</p> <p>Guidance has been produced for local authorities that are considering developing and implementing a Visitor Levy Scheme in their area. It may also be of use to accommodation providers responsible for collecting and remitting a levy, and others with an interest in a proposed Visitor Levy Scheme. The Guidance has been developed collaboratively between local authorities and tourism and accommodation provider organisations, working together in an Expert Group led by VisitScotland.</p> <p>Types of accommodation to which a levy applies:</p> <p>Under the Act, overnight accommodation is considered a room or area that is used by a visitor for residential purposes but is not their only or usual place of residence. Therefore, a visitor levy does not apply to accommodation that is being used as someone's only or usual place of residence.</p> <p>The types of accommodation included within scope of the legislation, and would therefore be included in a Visitor Levy Scheme, are: Hotels Camping Sites Hostels Caravan Parks Guest Houses Bed and Breakfasts Self-catering Accommodation in a vehicle, or on board a vessel, which is permanently or predominantly situated in one place Any other place at which a room or area is offered by the occupier for residential purposes otherwise than as a visitor's only or usual place of residence.</p> <p>A visitor levy cannot be charged for accommodation on local authority gypsy and traveller sites, and registered social landlord gypsy and traveller sites. It also cannot be charged for accommodation in a vehicle, or on board a vessel that is undertaking a journey involving one or more overnight stops.'</p> <p><a href="#"><u>Visitor Levy Consultation Document (1).pdf</u></a></p>
<p>Who may be affected by the proposal?</p> <p><i>For instance, all Highland Council residents, children, older adults, staff, individuals with specific disabilities</i></p>	<p>The scheme would impact directly customers of the types of accommodation specified above including:</p> <ul style="list-style-type: none"> <li>• Visitors to Highlands</li> <li>• Residents of Highlands</li> <li>• Any customers in this type of accommodation within Highlands for purposes of business, leisure, visiting friends and family and other. Unless exempted.</li> </ul> <p>The scheme would impact directly those administering the levy, which would could include:</p>

	<ul style="list-style-type: none"> <li>• Highlands-based accommodation providers</li> <li>• Businesses based anywhere administering the visitor levy, which may include booking intermediaries.</li> </ul> <p>Indirectly- spend of income raised by the levy may impact:</p> <ul style="list-style-type: none"> <li>• Residents of Highlands</li> <li>• Highlands-based businesses</li> <li>• Visitors to Highlands</li> <li>• THC indicates that these benefits will be mainly positive within <a href="#">Visitor Levy   Visitor Levy Consultation Impact Assessments</a></li> </ul>
<p>Time period of proposal development through to implementation</p> <p><i>This will be the date between when the policy, strategy or service change began development until it is implemented.</i></p>	<p>Diffley Partnership are not aware of the precise timings of proposal development, this is an internal matter for THC.</p> <p>Planned implementation of proposal date:</p> <p>Diffley Partnership are not aware of the precise timings, this is an internal matter for THC</p>
<p>If this relates to an existing proposal, please provide the name and high-level summary.</p>	
<p>Which Council services are impacted by this proposal:</p>	<p><input type="checkbox"/> Place</p> <p><input type="checkbox"/> People</p> <p><input type="checkbox"/> Corporate</p> <p>As an external party, Diffley Partnership cannot assess the impacts on THC services.</p> <p>THC indicates that income derived from the levy would be spent on THC services for positive purposes, see these sources and their extracts below.</p> <p><a href="#">Visitor Levy Consultation Impact Assessments.pdf</a></p> <p><a href="#">Visitor Levy Consultation Document (1).pdf</a></p> <p>Question 2- 'A universal scheme which applies throughout the Highland Council region will enable revenue generated from a levy to be invested in ways that help to deliver the scheme objectives throughout the region. This approach helps to ensure the scheme is as simple as possible to understand and operate for our visitors, businesses and residents in Highland.'</p> <p>Question 4'The Highland Council welcomes visitors to enjoy</p>

our iconic landscape, heritage and culture, ecology and our world-class produce and wide-ranging high-quality products. Our aim is to ensure our infrastructure and services continue to deliver the best possible experience for our residents, our businesses and our visitors. The financial pressures facing the Council means it is increasingly difficult to contribute to the visitor economy in a way that delivers positive outcomes for visitors, the environment, communities and businesses. The Council considers the levy will form an integral, long-term source of funding for achieving the scheme objectives and help towards sustaining, supporting or developing the facilities and services used by visitors and communities in Highland.'

Question 7- 'The aim of the introduction of a Visitor Levy Scheme in Highland is to sustainably manage the visitor economy and the movement of visitors through the maximisation of co-investment opportunities that sustain, support or develop facilities or services which are substantially used by those visiting for leisure or business purposes. The Visitor Levy Scheme Objectives are to:

- **SUSTAIN** public services and infrastructure used by businesses, communities and visitors to ensure the impacts of visitors are strategically and sustainably managed.
- **SUPPORT** the delivery of a thriving tourism sector offering a wide range of visitor experiences by working together, in partnership, with businesses, visitors and communities.
- **DEVELOP** innovative approaches to balance strategic demands and opportunities ensuring that Highland achieves its full potential as a highly positioned destination for visitors. The Visitor Levy Scheme Objectives together with the Council's Sustainable Tourism Strategy will provide the strategic direction for making those decisions. The Council will engage with the Visitor Levy Forum to help inform a Delivery Programme, setting out the necessary investment plans and actions to deliver the Scheme's objectives to sustain, support or develop, facilities and services which are substantially for or used by persons visiting the local authority area for leisure or business purposes.'

'The Visitor Levy Scheme objectives are closely linked to The Highland Council's recently prepared Sustainable Tourism Strategy for Highland. The Sustainable Tourism Strategy establishes the Council's ambition, including the vision for sustainable tourism by 2035 of a thriving industry which is effectively managed, delivers positive impacts for our communities and environment and offers the best possible visitor experience. The Sustainable Tourism Strategy makes references to monitoring and evaluation of the outcomes. The priority outcomes, as outlined in the Sustainable Tourism

Strategy, which the Council seeks to help achieve include: 1. Communities – tourism must be a force for good for all Highland communities and a means to improve our quality of life, enhance our culture and heritage, provide high quality job opportunities for Highland people and address demographic challenges. 2. Environment – Highland to be a leading example of a climate-resilient tourism destination, which has taken responsibility for and the necessary actions to ensure tourism enhances the natural environment while, addressing the risks and impacts of climate change. 3. Economy – a vibrant, dynamic and resilient industry that develops attractive careers and job opportunities, has year-round appeal, is spread evenly across the region and contributes towards a greener future. 4. Visitors – visitors embrace slow tourism, are conscious of and act responsibly towards our local heritage, communities and the environment, have exceptional and authentic experiences across Highland and are met with a warm Highland welcome. Although the Sustainable Tourism Strategy has a central focus on the role of the Council, success demands a positive and effective relationship between communities, visitors, businesses and the environment.'

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### 3. Equalities, Poverty, & Human Rights

*The Equality Act 2010 introduced a Public Sector Equality Duty (PSED) requiring public bodies to give due regard to the need to:*

- *Eliminate unlawful discrimination*
- *Advance equality of opportunity*
- *Foster good relations*

*Consideration must be given to the protected characteristics covered by the Equality Act.*

*Assessments should 'consider relevant evidence relating to persons with protected characteristics in relation to assessments of impact'.*

*Human rights are devolved to Scotland by the Scotland Act (1998) and are enshrined in the Human Rights Act (1998). They are based on the Articles within the [European Convention on Human Rights \(ECHR\)](#).*

*In summary, these Articles require essential levels of economic, political, social, and cultural rights for people to live a safe and dignified life. The Articles are based on key principles of:*

- *non-discrimination,*
- *participation,*
- *care and protection,*
- *physical, economic, and social security,*
- *dignity*
- *self-fulfilment*

*The purpose of an Equality & Human Rights Impact Assessment (EQ & HR IA) is to ensure that policies, functions, plans, or decisions (hereafter referred to as 'policy') do not create unnecessary barriers for people protected under the [Equality Act 2010](#) and/or the [Human Rights Act 1998](#).*

*It will also consider the likely impact of policies or proposals on groups in poverty or at risk of becoming affected by poverty. This should include taking account of the potential impact of changes (especially withdrawal or reduction) to any 'pro-poor' services that the Council delivers and any associated policies. In addition to low income, poverty also covers related socio-economic issues including social exclusion, poor health, inadequate housing, access to services such as childcare or transport, or lack of employment, training, and educational opportunities.*

*Where negative impacts are identified these should be eliminated or minimised, and opportunities for positive impact should be maximised.*

*This screening is a short exercise to determine if a policy is relevant to equality, poverty, and human rights and whether a full EPHR IA should be carried out.*

## Protected Characteristics

As part of your assessment here, consider the impact of your policy on people and how they will be able to access goods, services, and information with no barriers.

Context to table	<p>As the levy represents an additional cost, there is potential for negative impact on all persons not exempt from the levy. This could be a small negative impact, depending upon the affordability of accommodation options.</p> <p>Note that each and every person has at least one protected characteristic, which are aspects of a person's identity that are legally safeguarded from discrimination. Under the Equality Act 2010 there are nine protected characteristics.</p> <p>In general terms, there should be no disproportionate impacts on any protected characteristic. The exceptions are Race and Disability as explained in the EPHR IIA.</p>
Sex	<input type="checkbox"/> Positive <input checked="" type="checkbox"/> Negative <input type="checkbox"/> No Impact
Age	<input type="checkbox"/> Positive <input checked="" type="checkbox"/> Negative <input type="checkbox"/> No Impact
Disability	<input type="checkbox"/> Positive <input type="checkbox"/> Negative <input checked="" type="checkbox"/> No Impact
Religion or Belief	<input type="checkbox"/> Positive <input checked="" type="checkbox"/> Negative <input type="checkbox"/> No Impact
Race	<input type="checkbox"/> Positive <input checked="" type="checkbox"/> Negative <input type="checkbox"/> No Impact

Sexual Orientation	<input type="checkbox"/> Positive <input checked="" type="checkbox"/> Negative <input type="checkbox"/> No Impact
Gender Reassignment	<input type="checkbox"/> Positive <input checked="" type="checkbox"/> Negative <input type="checkbox"/> No Impact
Pregnancy / Maternity	<input type="checkbox"/> Positive <input checked="" type="checkbox"/> Negative <input type="checkbox"/> No Impact
Marriage & Civil Partnership	<input type="checkbox"/> Positive <input checked="" type="checkbox"/> Negative <input type="checkbox"/> No Impact

List details of any identified impacts above, including any mitigating actions for negative impacts.	<p>In general terms, there should be no disproportionate impacts on any protected characteristic. The exceptions are Race (Gypsy Traveller Communities only) and Disability as explained in the Equalities, Poverty, and Human Rights Full Impact Assessment.</p> <p>Concerning Race- Gypsy Traveller communities could be disproportionately negatively impacted by the policy due to their preferences for accommodation types.</p> <p>At the national level, The Visitor Levy (Scotland) Act 2024 makes provision for Gypsy Traveller communities. THC confirm in <a href="#"><u>Visitor Levy Consultation Document (1).pdf</u></a> question 6:</p> <p>‘A visitor levy cannot be charged for accommodation on local authority gypsy and traveller sites, and registered social landlord gypsy and traveller sites’.</p> <p>Therefore, the policy should have no disproportionate impact for these groups.</p> <p>Concerning Disability- As The Visitor Levy (Scotland) Act 2024 makes provision for those with Disability, in theory the policy will have ‘no impact’ on those with a Disability.</p>
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	<p>THC state in question 11  <a href="#"><u>Visitor Levy Consultation Document (1).pdf</u></a></p> <p>‘Arrangements for evidence gathering and reimbursement of the levy (or a sum equivalent to the levy) for eligible visitors.’</p> <p>‘The Highland Council will adopt the National Digital Portal being developed for the visitor levy in Scotland. This National Digital Portal is being designed to:</p> <ul style="list-style-type: none"> <li>• Enable accommodation providers to remit collected levies to their local authority.</li> <li>• For eligible visitors to claim reimbursement where a national exemption applies, for example, those in receipt of benefits, payments or allowances for a disability as prescribed within the Act.</li> <li>• For eligible visitors to provide evidence to support their claim for reimbursement.</li> <li>• For local authorities to verify and decide claims for national exemptions and to reimburse levies for eligible visitors.</li> <li>• For local authorities to administer and manage collections of the levies.’</li> </ul> <p>‘Once levies have been paid by visitors, the Highland Council will have arrangements in place to enable eligible visitors to claim their exemptions and to be reimbursed by the Council. Visitors will claim their exemptions and provide evidence using the National Digital Portal, which will be adopted by the Council.’</p> <p>From the information stated above, the customer would be asked to pay the levy and then have the option to apply for reimbursement. As such, in practice, this may have a negative impact on those with a disability, with added time to apply for reimbursement and navigate that process. They may indeed choose not to pursue the reimbursement they are entitled to. See for example Scottish Government information on barriers to access entitlements:</p> <p><a href="#"><u>4. Barriers to claiming benefits - Scottish social security system - seldom-heard groups: research - gov.scot</u></a></p> <p>As the national portal is not set up, this cannot be further commented upon at this time.</p> <p>Concerning those with long-term health conditions or their families. THC acknowledge that ‘these groups may be negatively impacted by additional charges or accommodation.’</p> <p>They explain the mitigation as follows:</p>
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	<p>'Most of the patients travelling for medical treatment can apply to their NHS Board for support in relation to travel and accommodation. NHS policy states that patients can claim expenses from their local NHS Board. The Scottish Government's Young Patients Family Fund is available for patients aged under 18 years.'</p> <p>In the NHS Highland website it is explained that:      'Patients who have a permanent address in the NHS Highland area, and authorised escorts. An escort is defined as being for a patient who needs assistance to ensure the safe completion of the journey to or from hospital.</p> <p>Escorts must return home at the earliest opportunity, however if they choose to stay they must do so at their own expense. Escorts who are required to accompany patients to and from hospital may either return home and travel back to hospital on patient discharge, or remain near the hospital - provided the cost of accommodation does not exceed that of the second return journey which would otherwise have been required.'</p> <p><a href="#">Financial assistance with patient travel   NHS Highland</a></p>
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## Socio-Economic

How is the Policy, Strategy or Service change likely to impact on the following:

<b>Prospects/Opportunities</b> – potential impact on people's life chances e.g., access to, or ability to access education, employment, training (e.g., transport, childcare, support)	<input type="checkbox"/> Positive <input checked="" type="checkbox"/> Negative <input type="checkbox"/> No Impact
<b>Places</b> – potential to impact on specific vulnerable areas or communities (SIMD, fragile rural, housing, transport)	<input type="checkbox"/> Positive <input type="checkbox"/> Negative <input checked="" type="checkbox"/> No Impact
<b>Financial impact</b> – potential impact on household resources (income, benefits, outgoings), ability to access a service due to reduction or withdrawal.	<input type="checkbox"/> Positive <input checked="" type="checkbox"/> Negative <input type="checkbox"/> No Impact

<p>List details of any identified impacts above, including any mitigating actions for negative impacts.</p>	<p>As it represents an additional cost to people paying for accommodation in the Highlands the policy has the potential to directly negatively impact anyone paying in terms of an additional cost. However, it cannot be determined to what extent those paying for the accommodation would be disadvantaged by an additional cost, for example would they be able to afford the additional cost of a levy in addition to the cost for their accommodation. For those on lower incomes an additional cost may have more of a negative impact than for those with higher incomes.</p> <p>We understand the current mitigation at national policy level, rather than by THC is the Visitor Levy (Scotland) Act 2024 is designed to be a proportion of accommodation cost this means the amount will be smaller for low accommodation costs and larger for high accommodation costs.</p> <p>Another consideration for those in vulnerable communities is that staying in accommodation can be for a range of purposes, not limited to leisure. As such, any additional levy would make accommodation costs for purposes such as work or taking part in training more expensive.</p> <p>Diffley Partnership are not aware of mitigation actions by THC on the above.</p>
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## Human Rights

<p>Which <a href="#">Human Rights</a> will be affected by this proposal</p>	<p><input type="checkbox"/> Article 8: Respect for private and family life, home, and correspondence</p> <p><input type="checkbox"/> Article 9: Freedom of thought, belief, and religion</p> <p><input type="checkbox"/> Article 10: Freedom of expression</p> <p><input type="checkbox"/> Article 12: Right to marry and found a family</p> <p><input type="checkbox"/> Article 14: Protection from discrimination</p> <p><input type="checkbox"/> Protocol 1 Article 1: Right to peaceful enjoyment of property</p>
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	<input checked="" type="checkbox"/> Protocol 1 Article 2: Right to education <input type="checkbox"/> protocol 1 Article 3: Right to participate in free elections
Do you consider this proposal to have any impact on the Human Rights of People?	<input type="checkbox"/> Positive <input type="checkbox"/> Negative <input checked="" type="checkbox"/> No Impact

Considering the <a href="#">articles of the Human Rights Act</a> , list details of any identified impacts above, including any mitigating actions for negative impacts.	<p>In general terms, this proposal does not remove or reduce the ability of these rights. Detail is provided in the Equalities, Poverty, and Human Rights Full Impact Assessment.</p> <p>Considerations are as follows:</p> <p><i>Article 2 of Protocol 1: Right to education</i>          The proposal could provide an addition cost for those staying in eligible accommodation for the purposes of education or training. It cannot be determined if this cost would be prohibitive.</p> <p>Diffley Partnership is not aware of mitigating actions by THC. THC may wish to consider the right to education.</p>
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What impact do you think there will be to equalities, poverty, and human rights?  <i>This should be based on the answers you have provided in this section.</i>	<input type="checkbox"/> Positive impact <input type="checkbox"/> Positive and negative impact (potential or actual) <input checked="" type="checkbox"/> Negative impact (potential or actual) <input type="checkbox"/> No impact
Provide a brief description explaining your selection and what considerations were made.  <i>Details provided may be used in Committee Reports and relevant Board Meetings.</i>	As it represents an additional cost to people paying for accommodation in the Highlands the policy has the potential to directly negatively impact anyone paying in terms of an additional cost. However, it cannot be determined to what extent those paying for the accommodation would be disadvantaged by an additional cost, for example would they

	<p>be able to afford the additional cost of a levy in addition to the cost for their accommodation. For those on lower incomes an additional cost may have more of a negative impact than for those with higher incomes.</p> <p>The current mitigation at national policy level is the Visitor Levy (Scotland) Act 2024 is designed to be a proportion of accommodation cost this means the amount will be smaller for low accommodation costs and larger for high accommodation costs.</p> <p>Another consideration for those in vulnerable communities is that staying in accommodation can be for a range of purposes, not limited to leisure. As such, any additional levy would make accommodation costs for purposes such as work or taking part in training more expensive. Diffley Partnership is not aware of mitigation actions by THC in this respect.</p>
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#### 4. Children's Rights & Wellbeing

Use this Screening to consider whether Children's Rights & Wellbeing will be impacted by the proposed Policy, Strategy or Service. If any specific group or children's rights will be adversely impacted by the action, a full CRWIA may be required.

A child is anyone under the age of 18.

Here is a full list of the [articles of the UNCRC](#).

However, the following Articles are the most commonly cited and so initially it may be helpful to ensure:

- you are working in the best interests of the child (Article 3)
- you are providing an opportunity for children to express their views in any matter affecting them, and to have their views considered and taken seriously (Article 12)
- children with disabilities can live a full life with dignity and, as far as possible, independence and to play an active part in the community (Article 23)
- children have a standard of living that is good enough to meet their physical and social needs and support their development (Article 27)
- children have a right to education (Article 28), that develops their personality, talents, and abilities to the full (Article 29).

*Scottish Government Child Rights and Wellbeing Impact Assessment (CRWIA) [Guidance](#)*

<p>What likely impact – direct or indirect – will the policy/measure have on children and young people?</p> <p><i>'Direct' impact refers to policies/measures where children and young people are directly affected by the proposed changes, e.g., in early years, education, child protection or care experienced children.</i></p> <p><i>'Indirect' impact refers to policies/measures that are not directly aimed at children but will have an impact on them. Examples include - welfare reforms, parental leave, housing supply, or local transport schemes.</i></p>	<p>There are data gaps on:</p> <p>Children visitors to the Highlands, travelling with family members.</p> <p>Children visitors to the Highlands as part of school or youth groups.</p> <p>Number of looked after children staying in paid accommodation within the Highlands, as part of social tourism schemes or similar.</p>
<p>Which Children's Rights will be affected and how?</p> <p>Here is the full list of the <a href="#">articles of the UNCRC</a>. However, the following Articles are the most commonly cited.</p>	<p><input type="checkbox"/> You are working in the best interests of the child (Article 3)</p> <p><input type="checkbox"/> You are providing an opportunity for children to express their views in any matter affecting them, and to have their views considered and taken seriously (Article 12)</p>

	<p><input checked="" type="checkbox"/> Children with disabilities can live a full life with dignity and, as far as possible, independence and to play an active part in the community (Article 23)</p> <p><input type="checkbox"/> Children have a standard of living that is good enough to meet their physical and social needs and support their development (Article 27)</p> <p><input checked="" type="checkbox"/> Children have a right to education (Article 28), that develops their personality, talents, and abilities to the full (Article 29).</p> <p><input type="checkbox"/> Children have the right to relax, play and take part in a wide range of cultural and artistic activities (Article 31)</p>
<p>Please explain all the rights impacted based on your answer given in the previous question.</p> <p>State if any other children's rights will be affected.</p> <p><i>State if no Children's rights will be affected.</i></p>	<p>Concerning Disability- As The Visitor Levy (Scotland) Act 2024 makes provision for those with Disability, in theory the policy will have 'no impact' on those with a Disability.</p> <p>From the information stated above, the customer would be asked to pay the levy and then have the option to apply for reimbursement. As such, in practice, this may have a negative impact on those with a disability, with added time to apply for reimbursement and navigate that process. They may indeed choose not to pursue the reimbursement they are entitled to. See for example Scottish Government information on barriers to access entitlements:</p> <p><a href="#"><u>4. Barriers to claiming benefits - Scottish social security system - seldom-heard groups: research - gov.scot</u></a></p> <p>It is not clear whether the reimbursement would apply to adults caring for children with a disability. For example, sharing a room.</p> <p>The national guidance explains that the levy does not apply to those in receipt of five disability benefits, payments, or allowances:</p> <p>'i. Disability Living Allowance ii. Disability Assistance iii. Attendance Allowance iv. Pension Age Disability Benefit v. Personal Independence Payment'</p> <p><a href="#"><u>Guidance on the Visitor Levy.pdf</u></a></p>

This does not include Child Disability Payment. As Scottish Government explain:

'Child Disability Payment is a benefit for disabled children and young people. You can usually get Child Disability Payment until you are 18. Or you can choose to apply for Adult Disability Payment once you turn 16. Adult Disability Payment is a benefit for people who:

- are over the age of 16
- have a disability or long-term physical or mental health condition that affects their everyday life

Moving from Child Disability Payment to Adult Disability Payment does not happen automatically. You need to complete a new application for Adult Disability Payment to tell Social Security Scotland about the help and support you need. If you are terminally ill, you do not need to complete an application to move to Adult Disability Payment.'

[Child Disability Payment - mygov.scot](https://www.gov.scot/child-disability-payment/)

According to EKOS (2025) Draft proposals to introduce a visitor levy scheme in Argyll and Bute: consultation analysis, [APPENDIX 1.pdf](#) an additional exemption is being considered by Scottish Government:

'It is intended to extend this to those in receipt of child disability benefits to ensure parity of treatment for children and young people.'

Concerning right to education-

In the case of educational purposes for accommodation in the Highlands. Children may be staying in the type of accommodation specified with school or youth groups.

As it represents an additional cost to people paying for accommodation in the Highlands the policy has the potential to directly negatively impact anyone paying in terms of an additional cost.

However, it cannot be determined to what extent those paying for the accommodation would be disadvantaged by an additional cost, for example would they be able to afford the additional cost of

	<p>a levy in addition to the cost for their accommodation.</p> <p>Another consideration for THC would be the impact of the levy on accommodation providers targeting school and youth groups, some of which are third sector organisations and whether there would be any negative consequences from the introduction of the proposal which would impact the availability of these educational and developmental opportunities to children from within the Highlands, or outwith the Highlands local authority area.</p>
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<p>What impact do you think there will be to Children's Rights and Wellbeing?</p> <p><i>This should be based on the answers you have provided in this section.</i></p>	<p><input type="checkbox"/> Positive impact</p> <p><input type="checkbox"/> Positive and negative impact (potential or actual)</p> <p><input checked="" type="checkbox"/> Negative impact (potential or actual)</p> <p><input type="checkbox"/> No impact</p>
<p>Provide a brief description explaining your selection and what considerations were made.</p> <p><i>Details provided may be used in Committee Reports and relevant Board Meetings.</i></p>	<p>Based upon this impact assessment THC may wish to consider:</p> <ul style="list-style-type: none"> <li>• Mitigating impacts for families with disabled children, albeit this exemption is being considered for the national legislation</li> <li>• Mitigating impacts for educational and youth groups</li> <li>• Gathering more data and considering any mitigations for educational and development organisations providing accommodation and operating in the Highlands.</li> </ul>

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## 5. Data Protection

The councils Data Protection policy requires the council to implement the 'Data Protection by Design and Default', this means that when processing personal data, we must put in place appropriate technical and organisational measures to implement the key data protection principles effectively and safeguard individual rights. Failure to comply with the principles may leave the council open to fines. A Data Protection Impact Assessment (DPIA) will help you identify and minimise or mitigate the data protection risks of a project. Not all processing of personal data requires a DPIA. The list below provides examples where a DPIA would likely be required, please select as appropriate and read the accompanying advice before moving to the next question.

Personal data means any information relating to an individual (data subject is the term used by the legislation) who can be identified, directly or indirectly, from that information. Individuals can usually be identified because the personal data contains or is linked to an identifier such as a name, an identification number, location data, an online identifier (e.g., the IP number of your computer or a social media account name). However, other characteristics which can lead to the identity of an individual are also personal data. This guide refers to 'processing'. Processing means any operation or set of operations which is performed on personal data or on sets of personal data including collection, recording, organisation, structuring, storage, adaptation or alteration, retrieval, consultation, use, disclosure by transmission, dissemination or otherwise making available, alignment or combination, restriction, erasure, or destruction. Processing can be automated or manual.

Does your proposal involve processing personal data?	<input checked="" type="checkbox"/> Yes  <input type="checkbox"/> No (you can skip to the end of this section)
Is any of this data already processed by the Highland Council?	<input type="checkbox"/> Yes  <input type="checkbox"/> No  Unknown
If yes – What is the purpose of the personal data being processed?  <i>Include any changes being proposed or additional data needed.</i>  <i>Please confirm that there is an up-to-date <a href="#">privacy notice</a> available on the Highland Council website.</i>  <i><a href="mailto:dpo@highland.gov.uk">dpo@highland.gov.uk</a> can assist amending privacy notices.</i>	We gather this proposal would require the processing of personal data as a minimum:  Accommodation providers, which they may have for the purposes of booking but not explicitly for the purpose of gathering the levy  Booking providers, which they may have for the purposes of booking but not explicitly for the purpose of gathering the levy  THC to monitor the levy

	<p>THC for the administration of exemptions and associated refunds.</p> <p>Diffley Partnership cannot comment on any provisions by THC to conform to their GDPR duties, nor by tourism businesses to conform to their GDPR duties.</p>
<p>If no – What purpose will the data be used for?</p> <p><i>Please confirm that a <a href="#">privacy notice</a> will be available on the Highland Council website.</i></p> <p><i><a href="mailto:dpo@highland.gov.uk">dpo@highland.gov.uk</a> can assist creating privacy notices.</i></p>	

<p>Please tick which option relates to this proposal.</p> <p><i>This should be based on the answers you have provided in this section.</i></p>	<input type="checkbox"/> No personal data will be processed <input type="checkbox"/> No significant change to current processing <input type="checkbox"/> Significant change to current processing <input checked="" type="checkbox"/> New data will be processed
<p>Provide a brief description explaining why you have selected this.</p> <p><i>Please be advised that the brief description provided may be used in Committee Reports, relevant Board Meetings, etc.</i></p>	<p>We gather this proposal would require the processing of personal data as a minimum:</p> <p>THC to monitor the levy</p> <p>THC for the administration of exemptions and associated refunds.</p>

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## 6. Island and Mainland Rural Communities

The Island and Mainland Rural Communities Impact Assessment Screening is required to identify whether your **new or reviewed policy, strategy or service** is likely to have an effect on an island or mainland rural community which is significantly different from its effects on other communities (including other island and mainland rural communities) in the Council area. Impacts may be positive or negative and both should be recorded. A screening is the first stage in determining whether a Full Impact Assessment is required or not.

Additional guidance:

- [Full guidance](#)
- [ICIA overview leaflet - Gaelic version](#)
- [Video to support beginners to the ICIA process - Gaelic & BSL versions](#)

Does your proposal impact island and mainland rural communities?	<input checked="" type="checkbox"/> Yes  <input type="checkbox"/> No - You can skip to the end of this section.
Please explain how island and mainland rural communities may be affected differently by your proposal. If there are no differential impacts, then state here.  <i>Impact could differ within island communities and mainland rural communities. Consider travel time, higher costs, energy costs, internet access, sustainability of service and individuals (seasonal, part-time or self-employed)</i>	Local level impacts of the policy and whether this will disproportionately negatively impact different parts of the Highlands is a topic of concern. However, there is no published data available to robustly ascertain sub-area impacts of a visitor levy.  This concern as to whether the policy will disproportionately impact visitor economies and communities smaller geographies, connects to discussions about mitigations of the policy, and the relative spend on areas from the revenues raised through the visitor levy.
Provide details of any negative impacts on island or mainland rural communities and any mitigating actions.	Another consideration for THC would be whether the policy would disproportionately impact residents of the Highland's more remote areas travelling to larger settlements to access services, for example Highland residents staying in Inverness. It cannot be ascertained whether an additional cost would prohibit these types of trips or lead to a drop in volume of overnight stays in a year. Diffley Partnership is not aware of any mitigating actions by THC.

What impact do you think there will be to island and mainland rural communities.	<input type="checkbox"/> No difference – no further action required.  <input type="checkbox"/> Minor differences with mitigations identified
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<p><i>This should be based on the answers you have provided in this section.</i></p>	<p><input checked="" type="checkbox"/> Minor differences with no mitigation identified  <input type="checkbox"/> Significant differences</p>
<p>Provide a brief description explaining why you have selected this.</p> <p><i>Please be advised that the brief description provided may be used in Committee Reports, relevant Board Meetings, etc.</i></p>	<p>We are not able to determine if differences would be minor or significant.</p> <p>We are not aware of any mitigations identified by THC.</p>

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## 7. Climate Change

Use this screening to determine whether your proposal has the potential to have positive or negative impacts on the climate, the environment, and/or biodiversity.

This screening and further full impact assessment is a reflective tool, not a framework for approving or rejecting a decisions, so will work best if the questions were given carefull and honest consideration.

For further advice and guidance on what to take into account when answering this screening please refer to the Climate Change Impact Assessment guidance here. For further information see the [Net Zero Strategy](#).

Does the proposal involve activities that could impact on greenhouse gas emissions (CO2e)?  <i>Related to transport and travel, energy use, land use, procurement, or disposal of resources...</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not Known
Does the proposal have the potential to affect the environment, wildlife, or biodiversity?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not Known
Does the proposal have the potential to influence resilience to extreme weather or changing climate?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not Known

Have you identified potential impact for any of the areas above of marked any as not known?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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<p>Provide a brief description explaining why you have selected this.</p> <p><i>Please be advised that the brief description provided may be used in Committee Reports, relevant Board Meetings, etc.</i></p>	<p>The IIA published by THC in November 2024 explained:</p> <p>‘Further IIAs will be required after the implementation of the Visitor levy and will examine the impacts of the spend programmes from the use of the revenues raised after the decision to implement the levy and as part of the implementation.’</p> <p><a href="https://www.highland.gov.uk/downloads/file/29493/climate_change_full_impact_assessment - visitor levy scheme">https://www.highland.gov.uk/downloads/file/29493/climate_change_full_impact_assessment - visitor levy scheme</a></p> <p>THC state: ‘There will be positive impacts through sustaining, supporting and developing infrastructure and public services, skills training and employment.’ However no further details are provided to date.</p>
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## 8. Completion Details

<p>Please provide the details of the Responsible Manager who is responsible for this proposal and who will be reviewing this Integrated Impact Assessment Screening?</p>	<p>Name: Job Title Service:  Note Diffley Partnership have been commissioned to conduct this IIA independently of THC.</p>
<p>Please insert the date on which this Screening has been completed</p>	<p>Note Diffley Partnership have been commissioned to conduct this IIA independently of THC.</p>

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## 9. Responsible Manager Review and Approve

As the Responsible Manager identified by the Lead Author as having overall responsibility for the proposed Policy, Strategy or Service; you now need to Review and Approve the Screening information that has been provided by the Lead Author (and any Co-Authors) for the various areas of impact (i.e Equalities, Islands, Climate Change, Children's Rights & Wellbeing, Data Protection) by the Lead Author to determine whether a Full Impact Assessment (FIA) is required (or not) for any of these areas.

Responsible Manager Approval of the information presented above in this Impact Assessment Screening	<input type="checkbox"/> Yes <input type="checkbox"/> No
Based on the information provided above, select which subjects will require a Full Impact Assessment.	<input type="checkbox"/> Equalities, Poverty, and Human Rights <input type="checkbox"/> Children's Rights and Wellbeing <input type="checkbox"/> Data Protection <input type="checkbox"/> Island and Mainland Rural Communities <input type="checkbox"/> Climate Change
Review completion date	

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